

FINANCE (23)

GOAL-BASED GOVERNANCE PLAN MISSION, GOALS AND BUDGET SUMMARY

AGENCY MISSION:

The mission of the Finance Department is to sustain the City's financial solvency, provide finance-based services to City departments and facilitate economic growth in Detroit through the effective and efficient management of resources and processes that provide essential services, a safer environment and an improved business climate for a World Class City's public and private sector customers.

AGENCY GOALS:

1. Provide a safer environment for our citizens and our employees by enhancing our safety, training and wellness program.
2. Improve customer satisfaction by instituting business processes that meet the needs of departments, vendors, taxpayers and employees in an accurate and timely manner.
3. Facilitate business development and economic growth by providing timely and accurate financial information, analysis and arrangements.
4. Improve the City's financial position by maximizing revenues, controlling expenditures, managing exposure to risk, monitoring debt parameters and reporting financial information in an accurate and timely fashion.

AGENCY FINANCIAL SUMMARY:

2001-02 <u>Requested</u>		2000-01 <u>Budget</u>	2001-02 <u>Recommended</u>	Increase (Decrease)
\$ 52,712,258	City Appropriations	\$ 46,516,150	\$ 50,180,203	\$ 3,664,053
\$ 52,712,258	Total Appropriations	\$ 46,516,150	\$ 50,180,203	\$ 3,664,053
\$ 6,348,591	City Revenues	\$ 5,113,974	\$ 6,582,730	\$ 1,468,756
\$ 6,348,591	Total Revenues	\$ 5,113,974	\$ 6,582,730	\$ 1,468,756
\$ 46,363,667	NET TAX COST:	<u>\$ 41,402,176</u>	<u>\$ 43,597,473</u>	\$ 2,195,297

AGENCY EMPLOYEE STATISTICS:

2001-02 <u>Requested</u>		2000-01 <u>Budget</u>	4-1-01 <u>Actual</u>	2001-02 <u>Recommended</u>	Increase (Decrease)
577	City Positions	552	494	570	18
577	Total Positions	552	494	570	18

ACTIVITIES IN THIS AGENCY:

2001-02 <u>Requested</u>		2000-01 <u>Budget</u>	2001-02 <u>Recommended</u>	Increase (Decrease)
\$ 3,814,968	Administration	\$ 1,866,693	\$ 1,412,663	\$ (454,030)
8,403,266	Assessments	6,054,061	6,694,027	639,966
3,271,106	Purchasing	2,689,136	3,026,641	337,505
6,800,924	Treasury	6,011,161	6,367,445	356,284
18,205,040	Accounting Operations	15,333,591	21,504,304	6,170,713
7,409,228	Income Tax Operations	10,916,832	6,194,112	(4,722,720)
4,807,726	Pension Administration	3,644,676	4,981,011	1,336,335
\$ 52,712,258	Total Appropriations	\$ 46,516,150	\$ 50,180,203	\$ 3,664,053

FINANCE (23)

GBG ADMINISTRATION ACTIVITY INFORMATION

ACTIVITY DESCRIPTION: ADMINISTRATION

The Administration sets and maintains policies and procedures to be used throughout the department for efficient operation and the achievement of its mission which includes directing and coordinating the activities of the Assessments Division, Treasury, Purchasing Division and the Accounts Division which includes the following sections: Accounting (including Accounts Payable), Income Tax, Risk Management, Project Administration, Debt Management and Pension. Finance Administration is also charged with developing and assisting in financing for various economic development projects City-wide for governmental and quasi-governmental agencies.

ACTIVITY GOALS:

1. Provide efficient administrative support for the effective delivery of financial services to our customers which include City agencies and the public.
2. Continually improve our level of customer satisfaction through process improvement initiatives and increased agency linkages.
3. Identify and achieve appropriate levels of personnel for optimal divisional operations.
4. Improve employee morale through increased training and empowerment initiatives.
5. Establish financial policies and procedures to be used throughout City government to maintain financial integrity and solvency.
6. Maintain relationships with credit rating agencies, bond insurers and investors.
7. Serve as liaison for Finance Divisions with City Council, Mayor's Office, Budget, Human Resources, Information Technology Services and other City agencies as needed.

MAJOR INITIATIVES:

In order to better serve our customers the Finance Department has added many improvements to its pages found on the City of Detroit web site. The Assessors Division's web page has a link to the "City of Detroit Real Property Inquiry System" that allows taxpayers and developers the ability to research assessment and property tax information, as well as the legal descriptions of real property found within the City of Detroit. The Income Tax Division's web site offers links to the income tax calendar, the most frequently asked income tax questions and access to most income tax forms that are required to prepare individual (resident and non resident) corporate, partnership and utility users tax returns. The Purchasing Division's web page offers businesses the opportunity to view listings of those items currently being advertised for bid. In addition, interested parties can download vendor applications and commodity code listing in an effort to better assist those companies wishing to do business with the City of Detroit. The Pension Bureau's web site offers access to telephone numbers and other general information, and also provides many forms required by City of Detroit retirees and their families to maintain pension benefits.

The addition of a new Facilities Management Section has been added within the Finance Department to coordinate, analyze and negotiate on behalf of the City of Detroit for the leasing, procurement, sale and management of office buildings, office space and other structural facilities.

PLANNING FOR THE FUTURE:

The Finance Department is exploring the possibility of expanding the Accounting Consolidation Section to include all accounting positions and related accounting support staff from six additional departments within this organization. Associated with this program the Finance Department is developing a customized finance and accounting training program structured to benefit all accounting personnel in an effort to establish a consistent accounting framework to be utilized throughout the City's governmental agencies. The Finance Department is developing a career rotational program for accounting and non-professional personnel to expand the knowledge base and skill levels of these employees. The Finance Department is also planning to develop specialized teams of accountants to assist City departments with their accounting issues and concerns and as a result will be in position to offer additional support in aiding them in achieving their goals. This will contribute to realizing the mission of the City of Detroit.

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The Finance Department is in the process of developing a plan to establish a fleet of cars from which Finance Department employees can obtain access to an automobile for job related assignments on an "as needed" basis. This "Pooled Vehicle" concept will allow for a more efficient use of these vehicles, by a broader group of employees, and will also serve to ensure that these vehicles obtain all the necessary maintenance and servicing that is required to keep this fleet operational.

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GBG ADMINISTRATION MEASURES AND TARGETS

Goals: Measures	1998-99 Actual	1999-00 Actual	2000-01 Projection	2001-02 Target
Provide efficient administrative support for the effective delivery of financial services: Attend Department Heads meeting	Bi-monthly	Bi-monthly	Bi-monthly	Bi-monthly
Continually improve our level of customer satisfaction: Response time to complaints and inquiries	3 days	3 days	2 days	2 days
Identify and achieve appropriate levels of personnel for optimal divisional operations: Employee slots budgeted Employee slots filled	526 484	540 487	552 552	568 568
Improve employee morale through training and empowerment: Employees receiving training	100%	80%	100%	100%
Maintain relationships with credit rating agencies and bond insurers: ¹ Moody's credit rating Standard and Poor's Fitch Investor's Service	Baa ₁ /A ₂ /A ₁ BBB+/A/A BBB+/A/A	Baa ₁ /Aa ₃ /A ₁ A-/A/A A/A+/A+	Baa ₁ /Aa ₃ /A ₁ A-/A/A A/A+/A+	A ₃ /Aa ₂ /Aa ₃ A/A+/A+ A+/AA/AA
Activity Costs	\$1,334,479	\$1,442,389	\$1,866,693	\$1,412,663

¹ Major credit ratings (G.O./Water/Sewerage Disposal)

CITY OF DETROIT
Finance Department
Financial Detail by Appropriation and Organization

Administration	2000-01 Redbook		2001-02 Dept Final Request		2001-02 Mayor's Budget Rec	
	FTE	AMOUNT	FTE	AMOUNT	FTE	AMOUNT
Administration						
<i>APPROPRIATION</i>						
<i>ORGANIZATION</i>						
00058 - Administration						
230010 - Administration	8	\$1,866,693	11	\$3,814,968	8	\$1,412,663
APPROPRIATION TOTAL	8	\$1,866,693	11	\$3,814,968	8	\$1,412,663
ACTIVITY TOTAL	8	\$1,866,693	11	\$3,814,968	8	\$1,412,663

CITY OF DETROIT
Budget Development for FY 2001 - 2002
Appropriations - Summary Objects

	2000-01 Redbook	2001-02 Dept Final Request	2001-02 Mayor's Budget Rec
AC0523 - Administration			
<i>A23000 - Finance Department</i>			
SALWAGESL - Salary & Wages	520,460	761,000	540,714
EMPBENESL - Employee Benefi	248,749	373,703	271,663
PROFSVCSL - Professional/Con	190,000	370,000	0
OPERSUPSL - Operating Suppli	79,677	80,200	77,300
OPERSVCSL - Operating Servic	469,807	615,585	477,985
CAPEQUPSL - Capital Equipmei	181,000	1,341,500	5,000
OTHEXPSSL - Other Expenses	177,000	272,980	40,000
<i>A23000 - Finance Department</i>	<i>1,866,693</i>	<i>3,814,968</i>	<i>1,412,663</i>
AC0523 - Administration	1,866,693	3,814,968	1,412,663
Grand Total	1,866,693	3,814,968	1,412,663

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GBG ASSESSMENTS ACTIVITY INFORMATION

ACTIVITY DESCRIPTION: ASSESSMENTS

This activity is responsible for annually determining the assessed value, taxable value and capped value of all 421,126 residential, commercial and industrial real and personal property parcels within the City for the purpose of levying the taxes lawfully imposed thereon.

ACTIVITY GOALS:

1. Value and assess all properties not exempt by the December 31st statutory tax day and produce an assessment roll by February 1st.
2. Review and/or appraise properties in accordance with changes as indicated by all building permits issued and received by tax day for the next years' assessments.
3. Complete all requests for combinations and divisions of real property descriptions where taxes are current, to provide taxpayers with correct legal descriptions.
4. Field review, then value all personal property accounts and assess same subject to personal property statements as filed and audited. Assign appropriate assessments to known businesses where statements have not been filed.
5. Alter and correct proposed valuations relative to the required annual review and amend the assessment and tax roll due to litigation of protested assessments.
6. Produce special assessment rolls when required, and effect preparation and delivery of City and County tax rolls, as required.
7. Fully implement changes in the General Property Tax Act required by Proposal A and related legislation.
8. Develop and implement policy and procedures to properly assess properties in the Neighborhood Enterprise Zone (NEZ), Renaissance Zone and Empowerment Enterprise Zone.
9. Computerization of a Personal Property Assessment Administration System that will enable the City to more efficiently capture all personal property taxable value in accordance with the General Property Tax Act through discovery and audit.
10. Building footprints to the Smart Maps in GIS.

MAJOR INITIATIVES:

- In partnership with GIS, we are working to have an interactive website online. Taxpayers and developers alike will be able to retrieve assessment data online. This will be a great convenience for the public and will hopefully decrease our counter traffic.
- Implementation of an Automatic Sales Appeal program. This program ensures that the City levies the proper level of taxes on properties that were sold in the prior year by uncapping the taxable value on these parcels. By developing this program, the Assessments Division was able to increase the 2000 taxable value of the City and increase the tax due to the City's General Fund.
- To implement a new Personal Property software system. This is needed because the current software is not Windows 98 or Windows NT compatible. This new software will also allow users access to Real Property information contained within the database.
- Appraisal cross training in real and personal property would increase our efficiency in appraising all aspects of a piece of property or business.
- The opening of the Assessments Division's satellite office at the Wayne County Register of Deeds would reduce the time and backlog of warranty deeds that are processed through the Wayne County Register of Deeds so the City can uncap and properly tax these parcels in a timely manner.

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PLANNING FOR THE FUTURE:

- Land re-evaluation of the entire City - the land values for assessment purposes are often undervalued. The last time a land re-evaluation was performed in the City was 1973, and there have been dramatic changes in values since that time.
- An expansion of our current website is under development. We will begin placing many of our forms (Personal Property statements, name and address change slips, property transfer affidavits, homestead exemption affidavits, etc.) online. Taxpayers will be able to download these forms at their convenience and at the same time decrease counter traffic and correspondence.
- Development of an electronic storage retrieval system - due to the tremendous amount of paper our Division processes, coupled with the need to retrieve a particular document at any time, an imaging system is essential to the efficiency of our Division. Document searches are currently done manually and can be very time consuming.
- Consolidation of the Assessments Division - the Assessments Division is currently spread out over two floors with two separate computer systems. In order to efficiently implement the cross training program and minimize taxpayer frustration, all records, personnel and computer systems should be consolidated into a centralized location.

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GBG ASSESSMENTS MEASURES AND TARGETS

Goals: Measures	1998-99 Actual	1999-00 Actual	2000-01 Projection	2001-02 Target
Value and assess all properties not exempt by the December 31 statutory tax date and produce an assessment roll by February 1 st :				
Implementation of ordered Tax Roll changes within 20 days	95%	95%	95%	95%
“Taxpayer of Record” updates	26,231	20,316	23,000	25,000
Homestead affidavits processed ¹	15,370	16,048	16,500	17,000
Review and/or appraise properties in accordance with changes as indicated by all building permits issued and received by tax day for the next years’ assessments:				
Response to development requests within 4 days	100%	100%	100%	100%
Reappraisals – permits	19,743	14,741	19,000	19,500
Reappraisals - other changes	47,857	60,096	62,000	65,000
Engineering changes	1,369	1,573	1,600	1,600
Engineering changes, other	348	904	950	975
City acquisitions processed	1,351	1,985	2,000	2,000
City sales processed	1,875	2,676	2,800	3,000
State Auction sales	5,949	4,637	4,500	4,400
Nuisance abatement appraisals	2	5	7	7
New construction – residential	132	143	150	200
Exemption status investigations	131	168	200	250
Reviews of City-owned property	5,619	6,328	6,400	6,500
Number of unsafe/illegal bldg. conditions reports	12,234	9,215	9,000	8,500
Building permits processed	19,743	12,256	13,000	15,000
Complete all requests for combinations and divisions of real property where taxes are current:				
Deeds	21,400	19,841	20,000	22,000
Transfer affidavits processed	9,086	10,812	11,000	11,500
Sales verifications/entered	32,691	51,494	55,000	57,000

(Continued)

¹ Includes original submissions, updates and recessions.

FINANCE (23)

GBG ASSESSMENTS MEASURES AND TARGETS (Continued)

Goals: Measures	1998-99 Actual	1999-00 Actual	2000-01 Projection	2001-02 Target
Field review, then value all personal property accounts and assess same subject to personal property statements as filed and audited:				
Personal property field reviews	32,351	31,641	15,000	15,000
Personal property forms mailed	16,771	16,518	16,600	16,700
Personal property statements processed	9,300	9,200	9,500	9,600
Personal property audits	261	0	100	150
Alter and correct proposed valuations relative to the required annual review and litigation of protested assessments:				
Taxpayer appeals - assessments reviewed	10,297	11,928	11,200	11,000
Board of Review - assessment appeals processed	6,652	4,824	5,000	5,200
Board of Review - hardships processed	2,005	2,609	2,400	2,500
Michigan Tax Tribunal judgments/stipulations processed	276	227	250	250
STC orders processed	115	52	75	100
Michigan Tax Tribunal small claims new filings	112	102	115	130
Michigan Tax Tribunal full tribunal new filings	94	103	110	110
Michigan Tax Tribunal full tribunal docket preparation	140	91	100	120
Produce special assessment rolls when required, and effect preparation and delivery of City and County tax rolls, as required:				
Special assessment roll items	1,153	2,000	2,300	2,500
Assessment reviews	125,430	114,138	125,000	130,000
Activity Costs	\$5,057,861	\$6,382,442	\$6,054,061	\$6,694,027

CITY OF DETROIT
Finance Department
Financial Detail by Appropriation and Organization

Assessment	2000-01 Redbook		2001-02 Dept Final Request		2001-02 Mayor's Budget Rec	
	FTE	AMOUNT	FTE	AMOUNT	FTE	AMOUNT
Assessments Division						
<i>APPROPRIATION</i>						
<i>ORGANIZATION</i>						
00060 - Assessments Division						
230120 - Assessment	80	\$6,054,061	81	\$8,403,266	80	\$6,694,027
APPROPRIATION TOTAL	80	\$6,054,061	81	\$8,403,266	80	\$6,694,027
ACTIVITY TOTAL	80	\$6,054,061	81	\$8,403,266	80	\$6,694,027

CITY OF DETROIT
Budget Development for FY 2001 - 2002
Appropriations - Summary Objects

	2000-01 Redbook	2001-02 Dept Final Request	2001-02 Mayor's Budget Rec
AC1023 - Assessments			
<i>A23000 - Finance Department</i>			
SALWAGESL - Salary & Wages	3,052,353	4,011,476	3,449,091
EMPBENESL - Employee Benefi	1,454,061	1,951,146	1,722,591
PROFSVCSL - Professional/Con	896,881	1,352,094	906,094
OPERSUPSL - Operating Suppli	39,408	42,408	25,908
OPERSVCSL - Operating Servic	599,622	602,637	590,342
CAPEQUPSL - Capital Equipmei	11,736	443,505	0
<i>A23000 - Finance Department</i>	<i>6,054,061</i>	<i>8,403,266</i>	<i>6,694,027</i>
AC1023 - Assessments	6,054,061	8,403,266	6,694,027
Grand Total	6,054,061	8,403,266	6,694,027

FINANCE (23)

GBG PURCHASING ACTIVITY INFORMATION

ACTIVITY DESCRIPTION: PURCHASING

This activity is responsible for the processing of City purchase orders and contracts. It also serves as a liaison between the City and business enterprises.

GOAL AND OBJECTIVES:

Improve customer satisfaction by instituting purchasing processes that meet the needs of departments and suppliers in an accurate and timely manner.

1. Purchase the City's goods and services in a manner to obtain the highest value for the lowest possible cost.
2. Reduce the length of time required to obtain goods and services.
3. Increase the participation of small, minority and Detroit-based business enterprises.

MAJOR INITIATIVES:

- Upgrade/Stabilization of the DRMS/Oracle Purchasing Module and its interface with the inventory module(s).
- Implementation of Internet and other electronic procurement techniques and procedures.
- Continued outreach and training of departmental personnel, particularly management and liaison personnel, in the new policies and procedures required in the performance of purchasing functions since implementation of the DRMS/Oracle Purchasing Module.
- Monitoring compliance with the Living Wage Ordinance.
- Monitoring compliance with the Prompt Payment Ordinance.
- Continuation of "benchmarking" studies to determine and implement "best practices" for the procurement of goods and services in support of City operations.
- Continuation of professional training for Purchases Agents, including professional certifications.
- Continuation of the review and reorganization of Purchasing Division's professional and clerical staff titles, duties and workloads. (CIP)

PLANNING FOR THE FUTURE:

In the interest of continuous improvement, the Purchasing Division has identified a number of technological and alternative processes, which should be investigated over the next three (3) to five (5) years, that may advance the City of Detroit's procurement efforts.

On-line supplier access to solicitations, Request for Quotes (RFQs) and Request for Proposals (RFPs). Currently ITS and Purchasing Division working with E-PAC group to implement these enhancements.

General Acceptance of electronic quotes from vendors in a secured environment.

On-line (automatic) re-ordering of supplies when the requirements reach the maximum allowable depletion levels (EOQ).

Electronic Data Interface (EDI) for price list or, at minimum, the use of the Price Lists available on CD-ROM.

Incorporating these options will assist the Purchasing Division in becoming more responsive to the needs of its customers, the agencies, and thereby increasing the satisfaction of its beneficiaries, the City's businesses and residents.

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PLANNING FOR THE FUTURE: (cont.)

Additionally, the Purchasing Division must consider strategic Human Resources Planning. With the recent influx of the DRMS technology, the need for clerical support has declined, because the tasks generally performed by these staff members have been transferred to the professional staff. However, it is anticipated that approximately 30% of staff will be eligible for retirement within the next five (5) years. It is also anticipated that additional recruitment and training will also be necessary to maintain productivity.

The DRMS technology has also emphasized the need for standardization of purchasing methods. Instruction in these standardized methods, for all of the city agencies, which will benefit all of the financial applications, will require a central training operation.

To further broaden the awareness of changes that occur within the Purchasing Division, but impact the internal and external customers, a regular schedule of Departmental Liaison and Vendor Outreach functions will be prepared.

FINANCE (23)

GBG PURCHASING MEASURES AND TARGETS

Goals: Measures	1998-99 Actual	1999-00 Actual	2000-01 Projection	2001-02 Target
Improve customer satisfaction through training in the use of purchasing processes that meet the needs of departments and suppliers in an accurate and timely manner:				
Departmental training (mass and special)	2 per year	6 per year	Quarterly	Quarterly
Supplier training (mass)	1 per year	2 per year	Bi-Annually	Bi-Annually
Detroit Based Supplier Outreach and Training	3 per year	10 per year	Bi-Annually	Bi-Annually
Staff training and development sessions	3 per year	5 per year	Quarterly	Quarterly
Time for procurement process	90 days	59 days	50 days	40 days
Response time for formal complaints	7 days	7 days	7 days	7 days
Purchase requisitions processed	2,700	NA	NA	NA
Purchase order changes processed ^{*1}	990	372	300	200
Contracts processed	749	814	1,200	1,500
Contract changes processed	306	323	400	500
Number of Detroit-Based Small Business contracts	2,000	2,628	3,000	3,500
Standard Purchase Orders (SPO's) processed ^{*2}	Pre-DRMS	898	700	500
Period Agreements processed	Pre-DRMS	738	864	1,000
Activity Costs	\$2,817,321	\$3,058,740	\$2,689,136	\$3,026,641

^{*1} More accurate forecasting of estimated expenditures, longer term purchase order contracts and consolidation into Citywide purchases has reduced and is expected to further reduce the volume of purchase order changes.

^{*2} Standard Purchase Orders for specific requirements may be further reduced in the future with more accurate projections of requirements, longer term purchase order contracts and more comprehensive period agreements.

CITY OF DETROIT
Finance Department
Financial Detail by Appropriation and Organization

Purchasing	2000-01		2001-02		2001-02	
	Redbook		Dept Final		Mayor's	
Purchasing Division			Request		Budget Rec	
	FTE	AMOUNT	FTE	AMOUNT	FTE	AMOUNT
<hr/>						
<i>APPROPRIATION</i>						
<i>ORGANIZATION</i>						
00061 - Purchasing Division						
230080 - Purchasing	43	\$2,689,136	41	\$3,271,106	41	\$3,026,641
	<hr/>	<hr/>	<hr/>	<hr/>	<hr/>	<hr/>
APPROPRIATION TOTAL	43	\$2,689,136	41	\$3,271,106	41	\$3,026,641
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ACTIVITY TOTAL	43	\$2,689,136	41	\$3,271,106	41	\$3,026,641

CITY OF DETROIT
Budget Development for FY 2001 - 2002
Appropriations - Summary Objects

	2000-01 Redbook	2001-02 Dept Final Request	2001-02 Mayor's Budget Rec
AC1523 - Purchasing			
<i>A23000 - Finance Department</i>			
SALWAGESL - Salary & Wages	1,574,019	1,912,283	1,776,582
EMPBENESL - Employee Benefi	757,650	938,911	895,147
OPERSUPSL - Operating Suppli	29,303	29,889	16,970
OPERSVCSL - Operating Servic	326,164	390,023	337,941
CAPEQUPSL - Capital Equipmei	2,000	0	0
<i>A23000 - Finance Department</i>	<i>2,689,136</i>	<i>3,271,106</i>	<i>3,026,641</i>
AC1523 - Purchasing	2,689,136	3,271,106	3,026,641
Grand Total	2,689,136	3,271,106	3,026,641

FINANCE (23)

GBG TREASURY ACTIVITY INFORMATION

ACTIVITY DESCRIPTION: TREASURY

The Treasury Division collects and records all taxes and monies received by the City and all taxes received by the Detroit Board of Education, acts as custodian of all funds and other liquid assets which belong to the City, and disburses funds in accordance with the warrant of the Finance Director.

GOAL AND OBJECTIVES:

Add value for our customers and stakeholders through the effective, efficient management and safeguarding of the City's financial activities, assets and human resources.

1. Maximize revenue collections.
2. Maintain excellent customer relations.
3. Provide safe working conditions.
4. Maintain accurate records.
5. Operate a cost-effective unit.
6. Safeguard City assets.

MAJOR INITIATIVES:

State legislation was recently enacted which revised property tax collection, property reversion and reverted property disposition guidelines. The Treasury Division, in conjunction with the Assessments Division and the Planning & Development Department, is in the process of analyzing and modifying our collective administrative frameworks and business processes to conform to the new legislation and eliminate threats to tax collection levels, meet redevelopment goals and economic development.

Investment in human resources and information technology, business process re-engineering and inter-agency cooperation will enable the Treasury Division to better manage the City's receivables.

Major initiatives include:

- Determination of the collectibility of outstanding accounts receivable.
- Computerization of the escheats system.
- Participation in the DRMS Project.
- Cooperation with all City Agencies to maximize the collection of delinquent receivables.

PLANNING FOR THE FUTURE:

In fiscal year 2001-02, planned initiatives include:

- Procurement of property management system. The current Property/Tax Management System, installed in 1975, no longer meets the needs of the Treasury and Assessment Divisions as well as the Planning and Development Department. A Joint Effort is underway to plan for the procurement of a new system.
- Wayne County/City of Detroit Interlocal Agreement. The City of Detroit and Wayne County Treasurer's Offices are exploring the possibility of entering into an agreement regarding the consolidation of the Property Tax collection process. Such an initiative would create efficiencies as well as improve services to the taxpayers.

FINANCE (23)

GBG TREASURY MEASURES AND TARGETS

Goals: Measures	1998-99 Actual	1999-00 Actual	2000-01 Projection	2001-02 Target
Add value for our customers and stakeholders through the effective, efficient management and safeguarding of the City's financial activities, assets and human resources:				
Number of customer complaints	1,358	2,054	1,000	900
Timeliness of complaints answered	2.35 days	6.41 days	2 days	2 days
Timely processing of refund orders	10 days	23 days	20 days	12 days
Percent of current property tax levy collected in current year	91.1%	91.1	92%	92%
Percent of budgeted utility tax collections	90.96%	90.47%	91%	92%
Interest on Michigan Tax Tribunals	\$178,108	\$92,179	\$50,000	\$40,000
Prior year delinquent property tax collections (including interest and penalty)	\$32,366,000	\$45,106,914	\$34,000,000	\$38,000,000
Delinquent Property Tax Collection rate	16.4%*	30.23%**	23%	25%
Number of agencies using Collection Unit services	27	27	27	27
Number of property tax receipts processed ¹	631,315	428,015	450,000	460,000
Receipts processed - teller ²	157,029	148,320	150,000	145,000
Checks disbursed	1,146,153	1,240,762	1,100,000	1,000,000
Income tax checks deposited ³	220,000	104,554	100,000	98,000
Monies "escheated" to the State	\$825,000	0	0	\$1,000,000
Customers served on site	386,000	258,269	275,000	240,000
Activity Costs	\$5,005,406	\$5,987,820	\$6,011,161	\$6,367,445

¹ Increase is due to a quarterly tax mailing, semi-annual dunning letters, and aggressive central collection efforts.

² Increase is due to the number of taxpayers paying in person and also an increase in the Negotiated Payment Plan (NPP).

³ Treasury anticipates a decrease due to the increase in lockbox, payments.

* Principal Collection

** Principal, Interest & Penalty

CITY OF DETROIT
Finance Department
Financial Detail by Appropriation and Organization

Treasury	2000-01		2001-02		2001-02	
	Redbook		Dept Final		Mayor's	
Treasury Division	FTE	AMOUNT	FTE	AMOUNT	Budget Rec	FTE
						AMOUNT
<i>APPROPRIATION</i>						
<i>ORGANIZATION</i>						
00063 - Treasury Division						
230070 - Treasury	95	\$6,011,161	95	\$6,800,924	93	\$6,367,445
APPROPRIATION TOTAL	95	\$6,011,161	95	\$6,800,924	93	\$6,367,445
ACTIVITY TOTAL	95	\$6,011,161	95	\$6,800,924	93	\$6,367,445

CITY OF DETROIT
Budget Development for FY 2001 - 2002
Appropriations - Summary Objects

	2000-01 Redbook	2001-02 Dept Final Request	2001-02 Mayor's Budget Rec
AC2023 - Treasury			
<i>A23000 - Finance Department</i>			
SALWAGESL - Salary & Wages	2,912,221	3,386,500	3,060,908
EMPBENESL - Employee Benefi	1,397,976	1,641,811	1,529,087
PROFSVCSL - Professional/Con	311,195	317,419	345,419
OPERSUPSL - Operating Suppli	90,778	92,596	64,902
OPERSVCSL - Operating Servic	1,298,991	1,362,598	1,367,129
<i>A23000 - Finance Department</i>	<i>6,011,161</i>	<i>6,800,924</i>	<i>6,367,445</i>
AC2023 - Treasury	6,011,161	6,800,924	6,367,445
Grand Total	6,011,161	6,800,924	6,367,445

FINANCE (23)

GBG ACCOUNTING OPERATIONS ACTIVITY INFORMATION

ACTIVITY DESCRIPTION: ACCOUNTING OPERATIONS

The Accounts Division is responsible for maintaining accounting controls; pre-audit of expenditures; processing all payments including payrolls; investment of surplus funds. This Activity includes 1) General Accounting, (2) Project Administration, 3) Accounts Payable, 4) Payroll Audit, 5) Risk Management, as well as coordinating the sale of bonds for the financing of the City's capital programs and Debt Management. The Accounts Division also administers Income Tax operations, the Pension Bureau, and Employee Benefit Plans, which are housed in separate Activities.

The **Risk Management Unit** protects the assets and earning power of the City from loss or destruction and is responsible for maintaining the self-insurance Risk Management Fund created in 1995. The **Debt Management Unit** is responsible for financing the City's capital needs and those of quasi-public agencies (i.e., GDRRA, a separate Activity in the Non-Departmental Section), and for the investment of all City funds excluding pension funds.

GOALS AND OBJECTIVES:

1. Improve customer satisfaction by instituting business processes that meet the needs of departments, vendors taxpayers and employees in an accurate and timely manner.
2. Improve the payment processing time by upgrading systems and continuously improving internal operations.
3. Facilitate business development and economic growth by providing timely and accurate financial information, analysis and arrangements.
4. Improve the City's financial position by maximizing income tax revenues, controlling expenditures, managing exposure to risk, monitoring debt parameters and reporting financial information in an accurate and timely fashion.
5. Improve the City's system of financial control.
6. Improve readiness of financial information to expedite audit process.

MAJOR INITIATIVES:

General Accounting:

- Facilitate and test the upgrade of the DRMS System to Oracle version 11i.
- Positioning the City of Detroit to be able to complete the FY 2001-02 Comprehensive Annual Financial Report in full compliance with GASB 34 requirements.
- Development of automated financial statements, by Fund, utilizing data from each specific DRMS transaction entered and approved on the DRMS system.

Accounts Payable:

- Develop a methodology to process and pay Police and Fire Department workman's compensation EOB invoices without requiring manual data entry.
- Reduce the length of time that invoices appear on the "Invoice on Hold Report" to ten (10) business days or less.
- Strive to pay all valid City of Detroit invoices within thirty (30) days.

Payroll Audit

- The Payroll Audit Section is striving to reduce inventories in status changes and unapplied contract retroactive pay increases, and be in position to process employee merit increases in a timely manner.
- Provide agencies with proper training in order to help expedite the processing of gross pay adjustments.
- Implement Michigan Single Disbursement procedures for Friend of the Court payments. This is necessary to comply with a national requirement stipulating that all states must implement a single disbursement unit for all employers.

FINANCE (23)

MAJOR INITIATIVES: (cont.)

Risk Management:

- To establish the Risk Management Council.
- Loss Prevention through the inspection of all major City-owned buildings' fire suppression systems.
- Thorough review of all insurance policies to determine proper coverage limits.
- Continued development of a Safety Culture within the City's work environment.

Debt Management:

- Coordinating the issuance and sale of General Obligation bonds to finance capital improvement projects and refinance a portion of the City's current debt.
- Coordinating the issuance and sale of Water Supply System Revenue and Revenue Refunding Bonds and Sewage Disposal System Revenue and Revenue Refunding Bonds to finance Detroit Water and Sewerage Department capital improvement projects and refinance outstanding debt.
- Periodic presentations to rating agencies and investor groups focusing on the City of Detroit's financial stability, financial controls, economic development initiatives and strong management team to foster continued improvement of the City's bond ratings.
- Coordinating the refinancing of Economic Development Resource Recovery Bonds for present value savings.
- Coordinating the financing of \$60 million in capital expenditures for improvements required to maintain the Public Lighting Department's plant and equipment.

PLANNING FOR THE FUTURE:

General Accounting:

- Upon development of fully automated financial statements, those reports developed for each specific Fund will be generated on the DRMS System and will greatly assist with the publication of the City of Detroit's consolidated Comprehensive Annual Financial Report.

Accounts Payable

- Instituting procedures and processes for identifying and collecting duplicate vendor payments.
- Instituting procedures and processes for collecting payments from "Quasi" City agencies for utility payments made on their behalf.
- Development of program to train and assist departments with the generation and utilization of their agency's Accounts Payable DRMS reports.

Payroll Audit

- Assist with the development and implementation of a new Payroll System for the DRMS Project.

Risk Management:

- Development of a program to create greater awareness of safe work practices through the use of training programs that stress the proper use of personal protective equipment, proper lifting techniques, slip and fall safety, and good housekeeping practices.
- Work to expand and gain greater acceptance for the City's Return to Work Program.

Debt Management

- Development of alternative financing structures to assist the City of Detroit in meeting the economic development needs of a growing City.
- Continuous monitoring of market conditions to produce savings from those refinancing opportunities that are presented in the financial markets.

FINANCE (23)

GBG ACCOUNTING OPERATIONS MEASURES AND TARGETS

Goals: Measures	1998-99 Actual	1999-00 Actual	2000-01 Projection	2001-02 Target
Improve customer satisfaction by instituting business processes that meet the needs of departments, vendors, taxpayers and employees:				
Journal vouchers processed	7,686	8,306	8,800	8,900
Payroll documents processed	33,703	33,800	35,000	35,000
Inter-agency billings	974	N/A	N/A	N/A
Vendor payments processed	118,013	126,321	150,000	125,000
Manual quick checks prepared	1,170	236	100	25
Annuity refunds processed (Absence of new defined contribution plan)	2,191	2,544	2,200	2,300
Payroll checks	785,000	791,000	865,000	865,000
Payroll disbursements	7,200	7,900	8,700	8,700
Days to respond to Deferred Compensation inquires	5	2	1	1
Days to respond to formal Deferred Compensation withdrawal questionnaires	7	7	7	7
Number of days to complete monthly general and non-general fund investment reconciliations	60	45	30	30
Improve payment processing time by upgrading systems and continuously improving internal operations:				
Percent of valid invoices paid in 45 days	70%	85%	90%	100%
Improve the City's financial position by maximizing income tax revenues, controlling expenditures, managing exposure to risk, monitoring debt parameters and reporting financial information in an accurate and timely fashion:				
Number of employee accident reports filed	3,998	2,324	2,300	2,330
Number of employees on Workers' Compensation	932	886	870	850
Timely investigation of all accident reports ¹	2.0 days	2.0 days	2.0 days	2.0 days
Workers' Comp payroll	\$10,500,000	\$8,811,018	\$8,600,000	8,000,000
Workers' Comp medical (excludes Water Dept.)	\$6,300,000	\$6,000,000	\$6,000,000	\$6,000,000
Accounts Payable payments in 45 days	70%	85%	90%	100%
Begin the implementation of a consolidated city-wide lease purchase program	N/A	N/A	January 2001	On Going
Complete the arbitrage rebate calculations for the city and all related entities	N/A	On Going	On Going	On Going
Investment portfolio rate of return	5.0%	5.4%	5.5%	5.5%
General obligation Bond credit rating (Moody's)	Baa1	Baa1	A3	A2
Completion of a new City of Detroit Debt policy	N/A	N/A	Draft of Policy	July 2001
Number of days to process daily investment transactions	3	2	2	2
Number of days to process bond related invoices	20	60	21	10
Activity Costs	\$11,237,153	\$9,065,956	\$15,333,591	\$21,504,304

CITY OF DETROIT
Finance Department
Financial Detail by Appropriation and Organization

Project Administration Accounts Division - Administration	2000-01 Redbook		2001-02 Dept Final Request		2001-02 Mayor's Budget Rec	
	FTE	AMOUNT	FTE	AMOUNT	FTE	AMOUNT
<i>APPROPRIATION ORGANIZATION</i>						
00245 - Accounts Division - Administration						
230020 - Project Administration	9	\$673,300	9	\$807,168	9	\$739,034
230030 - Accounts Payable	22	\$1,252,046	33	\$1,829,751	29	\$1,638,506
230060 - Payroll Audit	24	\$1,441,243	29	\$1,823,092	32	\$1,824,151
230090 - Debt Management	7	\$710,711	8	\$883,916	7	\$709,257
230100 - Risk Management	34	\$2,347,374	34	\$2,600,953	37	\$2,638,098
230130 - General Accounting	35	\$4,298,401	33	\$5,149,104	33	\$8,829,902
230240 - Facilities Management	0	\$0	0	\$0	3	\$211,034
APPROPRIATION TOTAL	131	\$10,723,075	146	\$13,093,984	150	\$16,589,983
00832 - Departmental Accounting Operations						
230050 - Departmental Accounting Operations	77	\$4,610,516	78	\$5,111,056	78	\$4,914,321
APPROPRIATION TOTAL	77	\$4,610,516	78	\$5,111,056	78	\$4,914,321
ACTIVITY TOTAL	208	\$15,333,591	224	\$18,205,040	228	\$21,504,304

CITY OF DETROIT
Budget Development for FY 2001 - 2002
Appropriations - Summary Objects

	2000-01 Redbook	2001-02 Dept Final Request	2001-02 Mayor's Budget Rec
AC2523 - Accounting Operations			
<i>A23000 - Finance Department</i>			
SALWAGESL - Salary & Wages	8,242,659	9,713,716	9,338,687
EMPBENESL - Employee Benefi	3,953,204	4,764,609	4,701,211
PROFSVCSL - Professional/Con	2,256,250	2,576,250	5,788,950
OPERSUPSL - Operating Suppli	200,274	224,618	168,861
OPERSVCSL - Operating Servic	636,879	743,164	699,462
CAPEQUPSL - Capital Equipmei	4,710	166,683	3,833
CAPOUTLSL - Capital Outlays/I	26,615	0	0
FIXEDCHGSL - Fixed Charges	13,000	16,000	16,000
OTHEXPSSL - Other Expenses	0	0	787,300
<i>A23000 - Finance Department</i>	<i>15,333,591</i>	<i>18,205,040</i>	<i>21,504,304</i>
AC2523 - Accounting Operations	15,333,591	18,205,040	21,504,304
Grand Total	15,333,591	18,205,040	21,504,304

FINANCE (23)

GBG INCOME TAX OPERATION ACTIVITY INFORMATION

ACTIVITY DESCRIPTION: INCOME TAX OPERATION

Administer and enforce the Michigan Uniform Income Tax Act (Ordinance 900-F) and the Michigan Utility Users Tax Act (Ordinance No. 521-G)

ACTIVITY GOALS:

1. To maintain and enhance the fully integrated income and utility users Tax Administration System (TAS).
2. Continuous improvement of customer services.
3. Continue outreach programs.
4. Enhance income and utility users tax base.
5. Maximize income and utility users tax revenue.

MAJOR INITIATIVES:

Several major initiatives are underway:

- Timely Processing of Income Tax returns
- Provide support and maintenance of TAS system in-house on City's Unix platform.
- Monitor impact of Utility deregulation to City's revenue.
- Upgrade Income Tax Local Area Network (LAN) hardware and software.
- Upgrade of Income Tax Call Center distribution telephone system.
- Upgrade Tax Imaging System hardware and software.

PLANNING FOR THE FUTURE:

- Website enhancements including on-line inquiries.
- Implement Interactive Voice Response System.
- Continual specialized compliance of IRS, Casino and Building and Safety permits.
- Electronic Tax Filing
- Contract for outside collection effort of delinquent taxpayers.

FINANCE (23)

GBG INCOME TAX OPERATION MEASURES AND TARGETS

Goals: Measures	1998-99 ¹ Actual	1999-00 ¹ Actual	2000-01 ¹ Projection	2001-02 ¹ Target
Improve the level of service to taxpayers including providing forms, information and reasonably prompt payment of approved refund claims:				
Percent of tax returns timely processed ²	56%	56%	75%	75%
Refunds paid (checks issued)	229,259	230,900	230,000	230,000
Annual returns processed (estimates, income tax and withholding)	584,795	558,291	575,000	575,000
Assessments issued	135,565	284,829	150,000	150,000
Interest paid for late refunds	257,956	480,749	400,000	300,000
Protect the City's revenue by proper and timely accounting for returns filed and payments received:				
Income tax collections percent of budget	100%	100%	100%	100%
Utility Users Tax collections as percent of budget	93%	96%	100%	100%
Collection of litigated UUT	\$4,500,173	\$2,051,457	\$2,000,000	\$2,000,000
Payment documents processed ²	197,781	277,437	250,000	250,000
Increase the City's revenue by enforcing tax regulations against those who do not voluntarily file and pay:				
Number of dunning notices sent	monthly	monthly	monthly	monthly
Tax clearances	11,955	5,776	6,000	6,000
Income Tax returns processed ¹	400,290	398,982	400,000	400,000
Activity Costs	\$4,394,565	\$6,199,401	\$10,916,832	\$6,194,112

¹ Based on calendar year (e.g. 1999 calendar processing year report for 199-00).

² "Timely is defined as within 75 days of filing date.

CITY OF DETROIT
Finance Department
Financial Detail by Appropriation and Organization

Income Tax	2000-01 Redbook		2001-02 Dept Final Request		2001-02 Mayor's Budget Rec	
	FTE	AMOUNT	FTE	AMOUNT	FTE	AMOUNT
Accounts - City Income Tax Operation						
<i>APPROPRIATION</i>						
<i>ORGANIZATION</i>						
00247 - Accounts - City Income Tax Operation						
230110 - Income Tax	78	\$10,916,832	82	\$7,409,228	78	\$6,194,112
APPROPRIATION TOTAL	78	\$10,916,832	82	\$7,409,228	78	\$6,194,112
ACTIVITY TOTAL	78	\$10,916,832	82	\$7,409,228	78	\$6,194,112

CITY OF DETROIT
Budget Development for FY 2001 - 2002
Appropriations - Summary Objects

	2000-01 Redbook	2001-02 Dept Final Request	2001-02 Mayor's Budget Rec
AC3023 - Income Tax Operation			
<i>A23000 - Finance Department</i>			
SALWAGESL - Salary & Wages	2,694,532	3,222,504	2,848,948
EMPBENESL - Employee Benefi	1,298,350	1,588,432	1,443,731
PROFSVCSL - Professional/Con	4,409,800	420,000	420,000
OPERSUPSL - Operating Suppli	40,716	30,316	17,457
OPERSVCSL - Operating Servic	807,676	1,097,976	914,576
CAPEQUPSL - Capital Equipmei	31,000	0	0
CAPOUTLSL - Capital Outlays/I	0	500,000	0
FIXEDCHGSL - Fixed Charges	484,758	550,000	549,400
OTHEXPSSL - Other Expenses	1,150,000	0	0
<i>A23000 - Finance Department</i>	<i>10,916,832</i>	<i>7,409,228</i>	<i>6,194,112</i>
AC3023 - Income Tax Operation	10,916,832	7,409,228	6,194,112
Grand Total	10,916,832	7,409,228	6,194,112

FINANCE (23)

GBG PENSION ADMINISTRATION ACTIVITY INFORMATION

ACTIVITY DESCRIPTION: PENSION ADMINISTRATION

This Activity is responsible for the administration of the employee pension and retirement systems, and the employee benefit plans.

GOALS & OBJECTIVES:

1. Provide a safer environment for our citizens and our employees by enhancing our safety, training and wellness program.
 - Enroll all new employees in either the General Retirement System or the Policemen and Firemen Retirement System and the Employee Benefit Plan.
 - Audit and pay all medical exams for employees applying for disability retirements.
 - Educate staff to daily shred all discarded documents which contain personal employee information.
2. Improve customer satisfaction by instituting business processes that meet the needs of departments, vendors, taxpayers and employees in an accurate and punctual manner.
 - Monitor the earnings of all employees for credit to either the General Retirement System or the Police and Firemen Retirement System.
 - Estimate, compute, counsel and assist employees in filing of requests for retirement (service, non-duty, duty, early, vested, survivors, etc.).
 - Schedule and document all meetings of the General Retirement System, the Policemen and Firemen Retirement System and the Employees Benefit Plan.
3. Facilitate business development and economic growth by providing timely and accurate financial information, analyses and arrangements.
 - Monitor the investments of the General Retirement System, the Policemen and Firemen Retirement System and the Employee Benefit Plan.
4. Improve the City's financial position by maximizing revenues, controlling expenditures, managing exposure to risk, monitoring debt parameters and reporting financial information in an accurate and timely fashion.
 - Prepare the monthly payroll for the General Retirement System and the Policemen and Firemen Retirement System and all related details concerning these payrolls.
 - Perform all required accounting functions for the General Retirement System and the Policemen and Firemen Retirement System.
 - Prepare all information necessary for the yearly actuarial valuations of the General Retirement System, the Policemen and Firemen Retirement System and the Employee Benefit Plan.
 - Audit all disability earnings to ensure proper payment.
 - Prepare all reports required by the trustees.
 - Produce an annual report to be distributed to all active and retired employees and other interested parties.
 - Produce personal employee benefit statements.
 - Communicate with all active and retired employees on an ongoing basis.

MAJOR INITIATIVES:

Implementation of the new Defined Contribution Plan for General City employees during calendar year 2001.
Implementation of improved retirement benefits to General City members who retired after July 1, 1998.

PLANNING FOR THE FUTURE:

- Complete rewrite of the Pension Payroll System to be completed by January 2003.
- Phase II of our imaging project to image all investment and accounting related documents and files.

FINANCE (23)

GBG PENSION ADMINISTRATION MEASURES TARGETS

Goals: Measures	1998-99 Actual	1999-00 Actual	2000-01 Projection	2001-02 Target
Provide a safe environment by enhancing our safety, training and wellness program: Disabilities approved	82	75	75	70
Improve customer satisfaction by instituting business processes that meet the needs of Departments, vendors, taxpayers and employees:				
Percent of retirees using direct deposit	56%	59.5%	61%	63%
Number of days to refund annuity monies (from Board approval)	14	14	14	10
Number of hours to return calls	24	24-48	24-48	24
Number of days to answer letters	6	5	5	5
Accuracy of computation and payment	100%	100%	100%	100%
Facilitate business development and economic growth by providing timely and accurate Financial information, analyses and arrangements:				
Retirement system income collection (including accruals)	100%	100%	100%	100%
Improve the City's financial position by maximizing revenues, controlling expenditures, Managing exposure to risk, monitoring debt parameters and reporting financial Information in an accurate and timely fashion:				
Retirees added to payroll	997	973	975	975
Activity Costs	\$3,277,997	\$3,656,368	\$3,644,676	\$4,981,011

CITY OF DETROIT
Finance Department
Financial Detail by Appropriation and Organization

Pension	2000-01 Redbook		2001-02 Dept Final Request		2001-02 Mayor's Budget Rec	
	FTE	AMOUNT	FTE	AMOUNT	FTE	AMOUNT
Accounts - Pension and Employee Ben						
<i>APPROPRIATION</i>						
<i>ORGANIZATION</i>						
00246 - Accounts - Pension and Employee Benefit						
230040 - Pension	40	\$3,644,676	40	\$4,807,726	42	\$4,981,011
APPROPRIATION TOTAL	40	\$3,644,676	40	\$4,807,726	42	\$4,981,011
ACTIVITY TOTAL	40	\$3,644,676	40	\$4,807,726	42	\$4,981,011

CITY OF DETROIT
Budget Development for FY 2001 - 2002
Appropriations - Summary Objects

	2000-01 Redbook	2001-02 Dept Final Request	2001-02 Mayor's Budget Rec
AC4523 - Pensions & Employee Benefits			
<i>A23000 - Finance Department</i>			
SALWAGESL - Salary & Wages	1,766,304	1,812,800	1,909,107
EMPBENESL - Employee Benefi	847,454	891,608	961,568
PROFSVCSL - Professional/Con	265,000	1,142,400	1,142,400
OPERSUPSL - Operating Suppli	64,750	64,750	64,750
OPERSVCSL - Operating Servic	638,168	763,168	770,186
CAPEQUPSL - Capital Equipmei	50,000	100,000	100,000
OTHEXPSSL - Other Expenses	13,000	33,000	33,000
<i>A23000 - Finance Department</i>	<i>3,644,676</i>	<i>4,807,726</i>	<i>4,981,011</i>
AC4523 - Pensions & Employee Benefits	3,644,676	4,807,726	4,981,011
Grand Total	3,644,676	4,807,726	4,981,011

CITY OF DETROIT
Budget Development for FY 2001 - 2002
Appropriation Summary - Revenues

	1999-00 Actuals	2000-01 Redbook	2001-02 Dept Final Request	2001-02 Mayor's Budget Rec	Variance
A23000 - Finance Department					
<i>00060 - Assessments Division</i>					
447370 - Sale-Mfrd & Reproduce	49,935	58,000	90,000	58,000	0
<i>00060 - Assessments Division</i>	49,935	58,000	90,000	58,000	0
<i>00063 - Treasury Division</i>					
448115 - Other Fees	256,239	298,860	325,000	298,860	0
472100 - Other Forfeits And Pen	23,716	12,000	23,000	23,000	11,000
474100 - Miscellaneous Receipts	8,944	214,581	0	0	(214,581)
474140 - Misc Receipts-Postage	173,232	0	225,000	214,581	214,581
<i>00063 - Treasury Division</i>	462,131	525,441	573,000	536,441	11,000
<i>00245 - Accounts Division - Administration</i>					
447555 - Other Reimbursements	72,244	101,907	101,907	186,407	84,500
449125 - Personal Services	117,251	104,200	135,000	120,200	16,000
449155 - Personal Services -I	618,194	627,750	648,671	648,671	20,921
524100 - Interagy Recpts-Comm	(30,680)	50,000	69,090	50,000	0
<i>00245 - Accounts Division - Administr</i>	777,009	883,857	954,668	1,005,278	121,421
<i>00247 - Accounts - City Income Tax Operation</i>					
472230 - Recoveries	637	2,000	2,000	2,000	0
<i>00247 - Accounts - City Income Tax O</i>	637	2,000	2,000	2,000	0
<i>00246 - Accounts - Pension and Employee Bene</i>					
447615 - Other Reimb - Pension	3,381,590	3,644,676	4,807,726	4,981,011	1,336,335
<i>00246 - Accounts - Pension and Empl</i>	3,381,590	3,644,676	4,807,726	4,981,011	1,336,335
<i>00897 - Eastern Market Renovations</i>					
522100 - Sale Of Bonds	59,127	0	0	0	0
<i>00897 - Eastern Market Renovations</i>	59,127	0	0	0	0
A23000 - Finance Department	4,730,429	5,113,974	6,427,394	6,582,730	1,468,756
Grand Total	4,730,429	5,113,974	6,427,394	6,582,730	1,468,756

CITY OF DETROIT
MAYOR'S 2001/2002 RECOMMENDED BUDGET

Finance Department

Appropriation	REDBOOK FY	DEPT REQUEST	MAYORS FY
Organization	2000 2001 FTE	FY 2001 2002 FTE	2001 2002 FTE
Classification			
00058 - Administration			
230010 - Administration			
Director - Finance	1	1	1
Deputy Finance Director	1	1	1
General Manager - Finance	2	3	1
Manager II - Finance	0	0	1
Manager I - Finance	1	1	1
Executive Secretary III	1	1	1
Executive Secretary II	1	1	1
Typist	1	1	1
Office Management Assistant	0	1	0
Admin Asst GD II - Finance	0	1	0
Total Administration	8	11	8
Total Administration	8	11	8
00060 - Assessments Division			
230120 - Assessment			
Assessor	3	3	3
Manager II - Finance	1	1	1
Manager I - Finance	3	3	3
Sprv-Assess Rec & Admin Svcs	1	2	2
Assessors Board Coordinator	1	1	1
Appraiser III	12	11	11
Appraiser II	10	11	10
Appraiser I	10	10	10
Appraisal Technician II	5	5	5
Appraisal Technician I	15	15	15
Executive Secretary I	1	1	1
Senior Stenographer	4	4	4
Head Clerk	1	1	1
Principal Clerk	2	2	2
Senior Clerk	4	4	4
Senior Typist	4	4	4

CITY OF DETROIT
MAYOR'S 2001/2002 RECOMMENDED BUDGET

Finance Department

Appropriation	REDBOOK FY	DEPT REQUEST	MAYORS FY
Organization	2000 2001 FTE	FY 2001 2002 FTE	2001 2002 FTE
Classification			
00060 - Assessments Division			
230120 - Assessment			
Clerk Part Time Special Svcs	3	3	3
Total Assessment	80	81	80
Total Assessments Division	80	81	80
00061 - Purchasing Division			
230080 - Purchasing			
Purchasing Director	1	1	1
Manager I - Finance	2	2	2
Business Systems Support Spec	3	3	3
Principal Purchases Agent	4	5	5
Purchases Agent III	13	13	13
Executive Secretary II	1	1	1
Principal Clerk	1	2	2
Senior Clerk	3	4	4
Senior Typist	5	4	4
Typist	10	6	6
Clerk	0	0	0
Total Purchasing	43	41	41
Total Purchasing Division	43	41	41
00063 - Treasury Division			
230070 - Treasury			
Treasurer	1	1	1
Manager II - Finance	2	2	1
Manager I - Finance	1	1	2
Admin Specialist I	1	1	1
Principal Accountant	2	2	2
Senior Accountant	4	4	4
Paymaster	1	1	1
Executive Secretary I	1	1	1
Head Clerk	5	5	5
Condemnation Award Specialist	1	1	1

CITY OF DETROIT
MAYOR'S 2001/2002 RECOMMENDED BUDGET

Finance Department

Appropriation	REDBOOK FY	DEPT REQUEST	MAYORS FY
Organization	2000 2001 FTE	FY 2001 2002 FTE	2001 2002 FTE
Classification			
00063 - Treasury Division			
230070 - Treasury			
Rev Collections Specialist	3	3	3
Revenue Collector	13	13	13
Revenue Collections Clerk	4	4	4
Principal Clerk	12	12	12
Senior Teller	7	7	7
Senior Clerk/Teller	2	2	2
Senior Clerk	16	16	14
Senior Typist	9	9	9
Clerk	4	4	4
Typist	1	1	1
Clerk Part Time Special Svcs	5	5	5
Total Treasury	95	95	93
Total Treasury Division	95	95	93
00245 - Accounts Division - Administration			
230020 - Project Administration			
Manager I - Finance	1	1	1
Principal Accountant	5	5	5
Senior Accountant	3	3	3
Total Project Administration	9	9	9
230030 - Accounts Payable			
Manager I - Finance	1	1	1
Admin Asst GD II - Finance	1	1	1
Principal Accountant	1	1	1
Sr Governmental Analyst	0	1	1
Head Clerk	1	2	1
Principal Clerk	2	2	2
Clerk	3	0	3
Senior Typist	1	2	2
Typist	0	2	2
Senior Voucher Audit Clerk	1	5	4

CITY OF DETROIT
MAYOR'S 2001/2002 RECOMMENDED BUDGET

Finance Department

Appropriation	REDBOOK FY	DEPT REQUEST	MAYORS FY
Organization	2000 2001 FTE	FY 2001 2002 FTE	2001 2002 FTE
Classification			
00245 - Accounts Division - Administration			
230030 - Accounts Payable			
Voucher Audit Clerk	9	16	11
Senior Accountant	1	0	0
Senior Clerk	1	0	0
Total Accounts Payable	22	33	29
230060 - Payroll Audit			
Manager I - Finance	1	1	1
Admin Asst GD II - Finance	2	2	2
Principal Accountant	1	1	1
Senior Accountant	2	2	2
Sr Governmental Analyst	1	1	1
Admin Specialist I	0	0	2
Sr Payroll Audit Clerk	4	4	6
Payroll Audit Clerk	6	8	8
Head Clerk	1	1	2
Principal Clerk	0	1	1
Senior Clerk	3	3	3
Typist	3	3	3
Sr Personnel and Payroll Clerk	0	2	0
Total Payroll Audit	24	29	32
230090 - Debt Management			
General Manager - Finance	1	1	1
Manager II - Finance	2	2	1
Manager I - Finance	0	0	1
Investment Agent	1	1	1
Principal Accountant	1	1	1
Senior Accountant	1	2	1
Senior Typist	1	1	1
Total Debt Management	7	8	7
230100 - Risk Management			
General Manager - Finance	1	1	1

CITY OF DETROIT
MAYOR'S 2001/2002 RECOMMENDED BUDGET

Finance Department

Appropriation	REDBOOK FY	DEPT REQUEST	MAYORS FY
Organization	2000 2001 FTE	FY 2001 2002 FTE	2001 2002 FTE
Classification			
00245 - Accounts Division - Administration			
230100 - Risk Management			
Manager I - Finance	1	1	3
Risk Analyst	1	1	1
Sr Worker's Comp Specialist	1	1	1
Worker Compensation Specialist	7	7	7
Supervising Safety Officer	1	1	2
Safety Officer	7	7	9
Assistant Safety Officer	4	4	4
Senior Typist	2	2	2
Clerk	2	2	2
Typist	5	5	5
Employee OSHA Coordinator	1	1	0
Worker's Compensation Manager	1	1	0
Total Risk Management	34	34	37
230130 - General Accounting			
Chief Accounting Officer	1	1	1
Manager II - Finance	1	1	2
Manager I - Finance	3	3	3
Business Systems Support Spec	4	5	4
Principal Accountant	9	8	9
Senior Accountant	8	8	8
Semi-Sr Accountant	1	1	1
Executive Secretary I	1	1	1
Principal Clerk	2	2	2
Senior Typist	2	2	2
Typist	2	0	0
General Manager - Finance	1	1	0
Total General Accounting	35	33	33
230240 - Facilities Management			
General Manager - Finance	0	0	1
Admin Asst GD II - Finance	0	0	1

CITY OF DETROIT
MAYOR'S 2001/2002 RECOMMENDED BUDGET

Finance Department

Appropriation	REDBOOK FY	DEPT REQUEST	MAYORS FY
Organization	2000 2001 FTE	FY 2001 2002 FTE	2001 2002 FTE
Classification			
00245 - Accounts Division - Administration			
230240 - Facilities Management			
Office Management Assistant	0	0	1
Total Facilities Management	0	0	3
Total Accounts Division - Administration	131	146	150
00246 - Accounts - Pension and Employee Benefits			
230040 - Pension			
General Manager - Finance	1	1	1
Manager II - Finance	2	2	2
Manager I - Finance	3	3	3
Investment Analyst	1	1	1
Principal Accountant	3	3	3
Office Management Assistant	1	1	1
Senior Accountant	7	7	7
Sr Governmental Analyst	1	1	1
Head Clerk	2	2	2
Principal Clerk	4	4	4
Recording Secretary - Ret Sys	2	2	2
Senior Clerk	2	2	4
Senior Typist	0	0	2
Senior Stenographer	2	2	2
Clerk	3	3	3
Typist	6	6	4
Total Pension	40	40	42
Total Accounts - Pension and Employee Benefits	40	40	42
00247 - Accounts - City Income Tax Operations			
230110 - Income Tax			
General Manager - Finance	1	1	1
Manager II - Finance	2	2	2
Manager I - Finance	2	2	2
Principal Accountant	5	5	5
Senior Accountant	8	10	8

CITY OF DETROIT
MAYOR'S 2001/2002 RECOMMENDED BUDGET

Finance Department

Appropriation	REDBOOK FY	DEPT REQUEST	MAYORS FY
Organization	2000 2001 FTE	FY 2001 2002 FTE	2001 2002 FTE
Classification			
00247 - Accounts - City Income Tax Operation			
230110 - Income Tax			
Sprv Income Tax Investigator	2	2	2
Senior Income Tax Investigator	16	18	16
Income Tax Investigator	15	15	15
Office Management Assistant	1	1	1
Head Clerk	1	1	1
Principal Clerk	2	2	2
Senior Clerk	6	6	6
Senior Typist	4	4	4
Typist	13	13	13
Total Income Tax	78	82	78
Total Accounts - City Income Tax Operation	78	82	78
00832 - Departmental Accounting Operations			
230050 - Departmental Accounting Operatio			
Manager II - Public Works	1	1	1
Manager I - Finance	4	4	4
Principal Accountant	13	13	13
Senior Accountant	23	24	24
Semi-Sr Accountant	9	9	9
Sr Governmental Analyst	3	3	3
Senior Bookkeeper	1	1	1
Principal Clerk	2	2	2
Teller	1	1	1
Senior Clerk	7	7	7
Senior Typist	9	9	9
Typist	4	4	4
Total Departmental Accounting Operations	77	78	78
Total Departmental Accounting Operations	77	78	78
Agency Total	552	574	570